

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA**

IN RE:

DENNIS R. MOORE, A/K/A DENNIS R.  
MOORE SR. and ROBERTA M. MOORE

Debtors

DENNIS R. MOORE, A/K/A DENNIS R.  
MOORE SR. and ROBERTA M. MOORE

Debtor

v.  
DEPARTMENT OF THE TREASURY-  
INTERNAL REVENUE SERVICE

Respondent

Case No. 5-16-04445

Chapter 13

John J. Thomas, B.J.

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**DEBTORS' OBJECTION TO CLAIM NUMBER 8-1 OF THE  
DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE**

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AND NOW, come the above captioned Debtors and file the following Objection to the Claim of the Department of the Treasury – Internal Revenue Service:

1. The Department of the Treasury - Internal Revenue Service filed a Proof of Claim in this case on December 8, 2016. It is docketed to Claim Number 8-1.

2. The Unsecured Priority claims and the Unsecured Claims listed in the Proof of Claim are based upon estimates and indicate that the taxes were “Unassessed-No Return” or as an “Unassessed Liability”.

3. Debtors have provided information directly to the claimant which established that no returns were required for the periods in question. Debtors were led to believe

that based upon the information provided that the claimant would be filing an Amended Proof of Claim.

4. Debtors do not believe there is any tax owed under the heading of “Unsecured Priority Claims.

WHEREFORE, the Debtors respectfully requests that should the Department of the Treasury – Internal Revenue Service fail to Amend its claim that this Court enter an order disallowing the Unsecured Priority Claim in its entirety and grant the Debtors such other and further relief as the Court deems just and appropriate under the circumstances.

Respectfully Submitted  
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Dated: February 5, 2018

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**ORDER ON OBJECTION TO CLAIM NUMBER 8-1**

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AND NOW, upon consideration of the Objection to Claim Number 8-1 of the Department of the Treasury -Internal Revenue Service filed by the Debtors in the above captioned matter, and after an opportunity for hearing thereon, the Objection of the Debtors is hereby SUSTAINED and the Unsecured Priority portion of the Claim is DISALLOWED.